

9B0 - PUBLIC FINANCING PROGRAM (PGM V)

9B1 Major Activities

* The purpose of these funds is to construct and/or acquire sewer, regional roadway and public infrastructure facility improvements funded from bond proceeds issued on behalf of the Assessment Districts and to administer other long-term requirements of the Districts.

9B1 Funds

Agency Number	Assessment District Construction Title	FY 2006-2007 Appropriations		FY 2006-2007 Revenue	
431	Special Assessment-Top of the World Improvement	\$	45,591	\$	45,591
522	Newport Coast AD 01-1 Construction Group 2		1,850,000		1,850,000
531	Newport Coast AD 01-1 Construction '06 Variables		13,795,000		13,795,000
550	Assessment District 92-1 Newport Ridge - Construction		87,786		87,786
552	Assessment District 92-1 Newport Ridge (B) - Construction		265,458		265,458

9B2 Major Activities

* The purpose of these funds is to construct and/or acquire public facility improvements (e.g. roads, fire stations, libraries, etc.) funded from bond proceeds issued on behalf of the Community Facilities Districts, and to administer other long-term requirements of the Districts.

9B2 Funds

Agency Number	Public Facilities Improvements	FY 2006-2007 Appropriations		FY 2006-2007 Revenue	
112	County Infrastructure Project	\$	4,987,741	\$	4,987,741
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction		4,860,120		4,860,120
480	CFD 99-1 Series A of 1999 Ladera - Construction		246,798		246,798
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction		1,506,858		1,506,858
483	Rancho Santa Margarita CFD 86-1(A) -Construction		185,657		185,657
486	Ladera CFD 2002-01 Construction		21,531,402		21,531,402
497	Lomas Laguna CFD 88-2 - Construction		367,394		367,394
510	Baker Ranch CFD 87-6 - Construction		494,316		494,316
514	Santa Teresita CFD 87-9 - Construction		62,207		62,207
524	Assessment District 01-1 Newport Coast IV - Construction		2,685,847		2,685,847
528	Mission Viejo CFD 87-3 (A of 1990) -Construction		13,983		13,983
529	CFD 2004-1 Ladera Construction		63,632,036		63,632,036
532	CFD 01-1 Ladera - Construction		7,975,718		7,975,718
542	Santa Teresita CFD 87-9 (A of 1991) - Construction		127,576		127,576
546	CFD 00-1 (Series A of 2000) Ladera -Construction		1,469,627		1,469,627
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction		353,987		353,987

9B2 Funds

Agency Number	Public Facilities Improvements	FY 2006-2007 Appropriations	FY 2006-2007 Revenue
554	CFD 2003-1 Ladera Construction	30,733,216	30,733,216
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	67,591	67,591
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	59,280	59,280

9B3 Major Activities

* The purpose of the Arbitrage Rebate Fund is set aside funds for potential arbitrage payments to the U.S. Treasury, if necessary.

9B3 Funds

Agency Number	Community Facility Districts	FY 2006-2007 Appropriations	FY 2006-2007 Revenue
429	Arbitrage Rebate	\$ 1,514,726	\$ 1,514,726

431 - Special Assessment-Top of the World Improvement

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	967	\$	0	\$	1,792	\$	0	\$	(1,792) -100.00%
Miscellaneous Revenues		171		0		326		0		(326) -100.00
Total FBA		43,000		43,965		43,965		45,591		1,626 3.70
Total Revenues		44,138		43,965		46,083		45,591		(492) -1.07
Services & Supplies		173		43,965		137		45,591		45,454 33,253.57
Total Requirements		173		43,965		137		45,591		45,454 33,253.57
Balance	\$	43,965	\$	0	\$	45,947	\$	0	\$	(45,947) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

522 - Newport Coast AD 01-1 Construction Group 2

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Other Financing Sources	\$	0	\$	2,500,000	\$	2,254,234	\$	0	\$	(2,254,234) -100.00%
Total FBA		0		0		0		1,850,000		1,850,000 0.00
Total Revenues		0		2,500,000		2,254,234		1,850,000		(404,234) -17.93
Services & Supplies		0		2,100,000		0		1,550,000		1,550,000 0.00
Other Charges		0		400,000		0		300,000		300,000 0.00
Total Requirements		0		2,500,000		0		1,850,000		1,850,000 0.00
Balance	\$	0	\$	0	\$	2,254,234	\$	0	\$	(2,254,234) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

531 - Newport Coast AD 01-1 Construction '06 Variables

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$ 0	\$	0	\$	0	\$	95,000	\$	95,000	0.00%
Other Financing Sources	0		16,000,000		15,840,125		0		(15,840,125)	-100.00
Total FBA	0		0		0		13,700,000		13,700,000	0.00
Total Revenues	0		16,000,000		15,840,125		13,795,000		(2,045,125)	-12.91
Services & Supplies	0		14,000,000		158,168		11,795,000		11,636,832	7,357.28
Other Charges	0		2,000,000		0		2,000,000		2,000,000	0.00
Total Requirements	0		16,000,000		158,168		13,795,000		13,636,832	8,621.76
Balance	\$ 0	\$	0	\$	15,681,957	\$	0	\$	(15,681,957)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

550 - Assessment District 92-1 Newport Ridge - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	1,519	\$	0	\$	3,255	\$	2,500	\$	(755) -23.21%
Miscellaneous Revenues		6,615		0		12,638		0		(12,638) -100.00
Total FBA		62,228		70,298		70,298		85,286		14,988 21.32
Total Revenues		70,361		70,298		86,191		87,786		1,595 1.85
Services & Supplies		63		70,298		75		87,786		87,711 117,622.94
Total Requirements		63		70,298		75		87,786		87,711 117,622.94
Balance	\$	70,298	\$	0	\$	86,117	\$	0	\$	(86,117) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

552 - Assessment District 92-1 Newport Ridge (B) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	48,684	\$	0	\$	90,559	\$	100,000	\$	9,441 10.42%
Miscellaneous Revenues		10,665		0		20,375		0	(20,375)	-100.00
Total FBA		60,720		68,083		68,083		165,458	97,375	143.03
Total Revenues		120,069		68,083		179,017		265,458	86,441	48.29
Services & Supplies		1,986		68,083		3,730		115,458	111,728	2,995.52
Reserves		50,000		0		0		150,000	150,000	0.00
Total Requirements		51,986		68,083		3,730		265,458	261,728	7,017.14
Balance	\$	68,083	\$	0	\$	175,287	\$	0	\$	(175,287) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

112 - County Infrastructure Project

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Actual	
			As of 6/30/06		As of 6/30/06		Amount	Percent
Revenue from Use of Money and Property	\$	93,293	\$	70,000	\$	189,933	\$	(19,933) -10.49%
Total FBA		6,812,336		4,652,841		4,652,841		164,900 3.54
Total Revenues		6,905,629		4,722,841		4,842,774		144,967 2.99
Services & Supplies		290		167,129		2,247		376,969 16,679.46
Other Charges		0		0		0		90,000 0.00
Other Financing Uses		2,252,498		4,555,712		177,318		4,520,772 2,449.52
Total Requirements		2,252,788		4,722,841		179,565		4,987,741 4,808,176 2,677.68
Balance	\$	4,652,841	\$	0	\$	4,663,209	\$	0 (4,663,209) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

424 - Aliso Viejo CFD 88-1 (A of 1992) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	114,410	\$	50,000	\$	210,790	\$	200,000	\$ (10,790)	-5.12%
Miscellaneous Revenues		6,270		0		3,432		0	(3,432)	-100.00
Total FBA		5,220,118		5,201,120		5,201,120		4,660,120	(541,000)	-10.40
Total Revenues		5,340,798		5,251,120		5,415,343		4,860,120	(555,223)	-10.25
Services & Supplies		139,678		4,336,732		11,558		4,860,120	4,848,562	41,951.18
Other Charges		0		914,388		0		0	0	0.00
Total Requirements		139,678		5,251,120		11,558		4,860,120	4,848,562	41,951.18
Balance	\$	5,201,120	\$	0	\$	5,403,785	\$	0	\$ (5,403,785)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

480 - CFD 99-1 Series A of 1999 Ladera - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	6,745	\$	0	\$	13,315	\$	0	\$ (13,315)	-100.00%
Miscellaneous Revenues		10,765		0		1,242		0	(1,242)	-100.00
Total FBA		308,501		325,856		325,856		246,798	(79,058)	-24.26
Total Revenues		326,011		325,856		340,413		246,798	(93,615)	-27.50
Services & Supplies		155		325,856		167		246,798	246,631	147,771.78
Total Requirements		155		325,856		167		246,798	246,631	147,771.78
Balance	\$	325,856	\$	0	\$	340,247	\$	0	\$ (340,247)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

483 - Rancho Santa Margarita CFD 86-1(A) -Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	3,617	\$	0	\$	7,326	\$	0	\$	(7,326) -100.00%
Total FBA		175,642		179,232		179,232		185,657		6,425 3.58
Total Revenues		179,258		179,232		186,558		185,657		(901) -0.48
Services & Supplies		27		179,232		55		185,657		185,602 335,869.96
Total Requirements		27		179,232		55		185,657		185,602 335,869.96
Balance	\$	179,232	\$	0	\$	186,502	\$	0	\$	(186,502) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

486 - Ladera CFD 2002-01 Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget As of 6/30/06	Actual Exp/Rev ⁽¹⁾ As of 6/30/06	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 877,811	\$ 100,000	\$ 1,092,560	\$ 200,000	\$ (892,560)	-81.69%
Miscellaneous Revenues	332	0	0	0	0	0.00
Total FBA	43,339,843	30,511,402	30,511,402	21,331,402	(9,180,000)	-30.09
Total Revenues	44,217,986	30,611,402	31,603,962	21,531,402	(10,072,560)	-31.87
Services & Supplies	340,194	30,259,359	13,009,269	21,531,402	8,522,133	65.51
Other Charges	13,422,058	0	0	0	0	0.00
Fixed Assets	(55,668)	0	0	0	0	0.00
Other Financing Uses	0	352,043	351,436	0	(351,436)	-100.00
Total Requirements	13,706,584	30,611,402	13,360,705	21,531,402	8,170,697	61.15
Balance	\$ 30,511,402	\$ 0	\$ 18,243,257	\$ 0	\$ (18,243,257)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

497 - Lomas Laguna CFD 88-2 - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	6,882	\$	0	\$	14,129	\$	10,000	\$ (4,129)	-29.22%
Total FBA		337,590		344,469		344,469		357,394	12,925	3.75
Total Revenues		344,472		344,469		358,598		367,394	8,797	2.45
Services & Supplies		4		344,469		4		367,394	367,390	10,205,288.89
Total Requirements		4		344,469		4		367,394	367,390	10,205,288.89
Balance	\$	344,469	\$	0	\$	358,594	\$	0	\$ (358,594)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

510 - Baker Ranch CFD 87-6 - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	9,245	\$	0	\$	18,965	\$	15,000	\$ (3,965)	-20.91%
Total FBA		453,411		462,416		462,416		479,316	16,900	3.65
Total Revenues		462,656		462,416		481,381		494,316	12,935	2.69
Services & Supplies		240		462,416		289		494,316	494,027	171,056.12
Total Requirements		240		462,416		289		494,316	494,027	171,056.12
Balance	\$	462,416	\$	0	\$	481,092	\$	0	\$ (481,092)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

514 - Santa Teresita CFD 87-9 - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$ 1,168	\$	0	\$	2,386	\$	2,000	\$	(386)	-16.19%
Total FBA	57,042		58,212		58,212		60,207		1,995	3.43
Total Revenues	58,211		58,212		60,598		62,207		1,609	2.65
Services & Supplies	(1)		58,212		3		62,207		62,204	1,956,094.97
Total Requirements	(1)		58,212		3		62,207		62,204	1,956,094.97
Balance	\$ 58,212	\$	0	\$	60,595	\$	0	\$	(60,595)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

524 - Assessment District 01-1 Newport Coast IV - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$ 291,120	\$	100,000	\$	177,944	\$	80,000	\$	(97,944)	-55.04%
Total FBA	13,450,280		5,574,847		5,574,847		2,605,847		(2,969,000)	-53.26
Total Revenues	13,741,400		5,674,847		5,752,791		2,685,847		(3,066,944)	-53.31
Services & Supplies	15,474		4,639,567		1,318,659		2,050,000		731,341	55.46
Other Charges	8,151,080		825,280		720,599		635,847		(84,752)	-11.76
Other Financing Uses	0		210,000		208,039		0		(208,039)	-100.00
Total Requirements	8,166,553		5,674,847		2,247,296		2,685,847		438,551	19.51
Balance	\$ 5,574,847	\$	0	\$	3,505,495	\$	0	\$	(3,505,495)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

528 - Mission Viejo CFD 87-3 (A of 1990) -Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	42	\$	200	\$	247	\$	0	\$ (247)	-100.00%
Miscellaneous Revenues		0		0		12,239		0	(12,239)	-100.00
Total FBA		1,409		1,858		1,858		13,983	12,125	652.56
Total Revenues		1,452		2,058		14,344		13,983	(361)	-2.52
Services & Supplies		(406)		2,058		5		13,983	13,978	271,414.56
Total Requirements		(406)		2,058		5		13,983	13,978	271,414.56
Balance	\$	1,858	\$	0	\$	14,339	\$	0	\$ (14,339)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

529 - CFD 2004-1 Ladera Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	749,114	\$	600,000	\$	2,561,901	\$	600,000	\$ (1,961,901)	-76.58%
Other Financing Sources		65,954,707		0		0		0	0	0.00
Total FBA		0		63,212,036		63,212,036		63,032,036	(180,000)	-0.28
Total Revenues		66,703,820		63,812,036		65,773,937		63,632,036	(2,141,901)	-3.26
Services & Supplies		458,260		58,812,036		117,012		43,632,036	43,515,024	37,188.38
Other Charges		3,033,524		5,000,000		188,781		20,000,000	19,811,219	10,494.27
Total Requirements		3,491,784		63,812,036		305,794		63,632,036	63,326,242	20,708.81
Balance	\$	63,212,036	\$	0	\$	65,468,144	\$	0	\$ (65,468,144)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

532 - CFD 01-1 Ladera - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	218,670	\$	40,000	\$	338,113	\$	155,000	\$ (183,113)	-54.16%
Total FBA		11,035,748		8,390,718		8,390,718		7,820,718	(570,000)	-6.79
Total Revenues		11,254,418		8,430,718		8,728,830		7,975,718	(753,112)	-8.63
Services & Supplies		43,146		8,430,718		181,953		5,975,718	5,793,765	3,184.22
Other Charges		2,820,554		0		0		2,000,000	2,000,000	0.00
Total Requirements		2,863,700		8,430,718		181,953		7,975,718	7,793,765	4,283.40
Balance	\$	8,390,718	\$	0	\$	8,546,878	\$	0	\$ (8,546,878)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

542 - Santa Teresita CFD 87-9 (A of 1991) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$	1,551	\$	0	\$	4,282	\$	2,000	\$ (2,282)	-53.30%
Other Financing Sources		11,500		0		0		0	0	0.00
Total FBA		109,551		122,601		122,601		125,576	2,975	2.43
Total Revenues		122,602		122,601		126,883		127,576	693	0.55
Services & Supplies		1		122,601		614		127,576	126,962	20,683.27
Total Requirements		1		122,601		614		127,576	126,962	20,683.27
Balance	\$	122,601	\$	0	\$	126,270	\$	0	\$ (126,270)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

546 - CFD 00-1 (Series A of 2000) Ladera -Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	68,403	\$	0	\$	57,499	\$	15,000	\$	(42,499) -73.91%
Miscellaneous Revenues		0		0		551		0		(551) -100.00
Total FBA		4,078,820		1,418,518		1,418,518		1,454,627		36,109 2.55
Total Revenues		4,147,223		1,418,518		1,476,569		1,469,627		(6,942) -0.47
Services & Supplies		2,728,705		1,418,518		6,555		1,169,627		1,163,072 17,743.55
Other Charges		0		0		0		300,000		300,000 0.00
Total Requirements		2,728,705		1,418,518		6,555		1,469,627		1,463,072 22,320.28
Balance	\$	1,418,518	\$	0	\$	1,470,014	\$	0	\$	(1,470,014) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

553 - Foothill Ranch CFD 87-4 (A of 1994) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006	FY 2005-2006	Change from FY 2005-2006						
	Actual	Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	FY 2006-2007	Actual					
	Actual	Exp/Rev	As of 6/30/06	As of 6/30/06	Final Budget	Amount	Percent				
Revenue from Use of Money and Property	\$	5,390	\$	0	\$	9,285	\$	10,000	\$	715	7.70%
Miscellaneous Revenues		0		0		293,430		0		(293,430)	-100.00
Total FBA		872,423		238,146		238,146		343,987		105,841	44.44
Total Revenues		877,813		238,146		540,861		353,987		(186,874)	-34.55
Services & Supplies		200		238,146		190,865		310,000		119,135	62.42
Other Charges		14,672		0		0		43,987		43,987	0.00
Other Financing Uses		624,795		0		0		0		0	0.00
Total Requirements		639,667		238,146		190,865		353,987		163,122	85.46
Balance	\$	238,146	\$	0	\$	349,996	\$	0	\$	(349,996)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

554 - CFD 2003-1 Ladera Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Actual	
			As of 6/30/06		As of 6/30/06		Amount	Percent
Revenue from Use of Money and Property	\$	973,708	\$	0	\$	1,546,687	\$	(1,146,687) -74.14%
Total FBA		43,413,223		44,303,216		44,303,216		(13,970,000) -31.53
Total Revenues		44,386,932		44,303,216		45,849,904		(15,116,688) -32.97
Services & Supplies		83,715		39,303,216		8,455,404		20,250,000 11,794,596 139.49
Other Charges		0		5,000,000		0		10,483,216 10,483,216 0.00
Total Requirements		83,715		44,303,216		8,455,404		30,733,216 22,277,812 263.47
Balance	\$	44,303,216	\$	0	\$	37,394,500	\$	0 (37,394,500) -100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

556 - Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Revenue from Use of Money and Property	\$	1,396	\$	0	\$	2,572	\$	2,000	\$ (572)	-22.23%
Total FBA		505,617		63,441		63,441		65,591	2,150	3.39
Total Revenues		507,014		63,441		66,013		67,591	1,578	2.39
Services & Supplies		71		63,441		305		67,591	67,286	22,067.52
Other Financing Uses		443,502		0		0		0	0	0.00
Total Requirements		443,573		63,441		305		67,591	67,286	22,067.52
Balance	\$	63,441	\$	0	\$	65,708	\$	0	\$ (65,708)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

558 - Coto de Caza CFD 87-8 (A of 1994) - Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$ 572	\$	0	\$	1,515	\$	1,000	\$	(515)	-33.98%
Miscellaneous Revenues	0		0		33,464		0		(33,464)	-100.00
Total FBA	1,833,792		25,818		25,818		58,280		32,462	125.73
Total Revenues	1,834,363		25,818		60,797		59,280		(1,517)	-2.50
Services & Supplies	(318)		25,818		664		59,280		58,616	8,833.63
Other Financing Uses	1,808,863		0		0		0		0	0.00
Total Requirements	1,808,545		25,818		664		59,280		58,616	8,833.63
Balance	\$ 25,818	\$	0	\$	60,134	\$	0	\$	(60,134)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

429 - Arbitrage Rebate

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Revenue from Use of Money and Property	\$ 31,009		\$ 0		\$ 56,856		\$ 0		\$ (56,856)	-100.00%
Other Financing Sources	20,000		50,000		0		77,000		77,000	0.00
Total FBA	1,435,389		1,403,726		1,403,726		1,437,726		34,000	2.42
Total Revenues	1,486,398		1,453,726		1,460,582		1,514,726		54,144	3.71
Services & Supplies	1,264		50,000		1,263		92,000		90,737	7,183.49
Other Charges	81,408		1,403,726		13,366		92,726		79,360	593.76
Other Financing Uses	0		0		0		90,000		90,000	0.00
Reserves	0		0		0		1,240,000		1,240,000	0.00
Total Requirements	82,672		1,453,726		14,629		1,514,726		1,500,097	10,254.41
Balance	\$ 1,403,726		\$ 0		\$ 1,445,953		\$ 0		\$ (1,445,953)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.